G R S 58]

Previous references

Order 28/4/16

File No 87-15-

1916.

(Municipality

Serial Nos 1-4

Later references

Previous papers

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—4

Part B for January 1916

SUBJECT.

Exemption of Maps attached to Bakshe Narsappas Chatram in the Bijapur city from payment of municipal taxation and amendment of the schedule of taxes to that effect accordingly

-G.O No 6193-R-23 2

Sanctions the proposal to exempt the Maps attached to Bakshe Narsappa's Chatram Bijapur city, from payment municipal taxation, and the proposed amendment as well.

W D 1851—G'P'E—20,000—15-12-15

Reference 4/3/16

GRS 11] 1915– 1916

GENERAL AND REVENUE SECRETARIAT

(Munb.)

NOTES

File No 87-15–

FILE HEADING

Exemption of shops attached to Bhakshee Narasappa's Chattrum at Mysore from the Mohatarfa shop tax

From

The Dy. Comr–, Mysore Dt–

No	Dated	Received
Diary No 605	Enclos 5– Spare Copies –	Serial No 1

BRIEF ABSTRACT OF LETTER

Forwards the Mysore City Munb. President's letter requesting sanction, in the circumstances reported by him, to the shops attached to Bhakshee Narasappa's Chattram being exempted from shop tax and to the Schedule of taxes being amended accordingly

NOTES AND ORDERS

Submitted for orders

2 The exemption is claimed under the authority of the Chief- Commissioner's letter No- 9 dated the 7th- February 1867 to His Highness Sree Krishnaraja Wadeyar The original records connected with the

NOTES—First Sheet

B—35 000—15 6 12

G R S 12]

General and Revenue Secretariat | Ind File No 87 of 1915

Serial No

letters are not available in the Records of these offices

3. The building is not directly used for charitable purposes and cannot therefore be exempted from taxation under the Bombay Rules. Besides under section 80 cl (a) (iii), Bombay Councils seem Govt have to exempt any Class or classes of properties but not individual properties the difference in the wording between this clause and the old Rules (rule of 1900) is significant.

Bombay 5.3.15 for others
H 9.15 Concur

4. 13/9 The case, as reported at present, is one all forms with Jamsetjee Jeejeebhoy Baddaruss Sethji's application for the exemption of certain shops in the Bombay Cotton Exchange from taxation But if a regularly Constituted trust vests the shops in the Chairman & deboards the utilisation after rent for other than Chairman purposes, then the exemption will be admissible under clause (c) of the Exemptions as present Draft
Please Executive Engineer Ii Ward No 1.

Dm 14/9

NOTE—Contn. sheet

GPE—25,000—30-4-15

G R S 12]

General and Revenue Secretariat

dlc File No 87 of 1913

Serial No	
5	Draft submitted. A Copy of the City bye-laws is placed in the file. JMS 25-4-15 Exemption 27/4 27/4
2	Letter No 2091 Dt 7-10-1915 to the President, Mayavaram City Municipal Council. Enquires whether a regularly constituted Committee exists for the Shops referred to in the Chokkam and debars the withdrawal of the rents for other than Chokkam purposes.
3	Letter No 187 Dt 22-1-1916 from the President, Mayavaram City Municipal Council. States in reply, that under G O Dt 4th July 1913 the management of the temple and Chokkam together with their endowments were restored to the Vaithna Swamy Kovil. The adoptive son of the late Bhaktavatsalam Pillai submits a copy of that order. Subn for orders JMS 9-2-16 Draft sanctioning the exemption. 10-2-16 Exemption accorded under intimation to the Collector. JMS 12/2

NOTE—Contn sheet

GPE—25,000—30-4-15

G R S 12]

General and Revenue Secretariat

Ind File No 87 of 1916

L. M

Serial No

1 Draft submitted for approval
Dy
9/2/16 There is a satisfactory guarantee that the draft from the Govt is not a fraud for a charitable purpose
BS
10/2 Approved
11/2/16

2 Draft approved by Secretary
Bus
19/2/16
13 Issue
19/2

4 14 S O No 6193 Dt 23.2.16
Sanctioning the recommendations and Calls for a dozen copies of the Engg Laws as now required

NOTE—Contn sheet

GPB—25,000—20-4-15

5

5

No. 152 / L-5 Revd 8-7-15-1

Office of the Deputy Commissioner
Mysore District
Mysore, dated 10th August 1915.

From

A.Subramanya Iyer, Esq.,B.A.,
Deputy Commissioner
Mysore District

To

V.R.Thyagaraja Iyer, Esq.,M.A.,
Secretary to the Government of Mysore
Revenue Departments

Sir,

I have the honor to submit herewith letter No. 93 dated 6.8.15 received from the President of the Mysore City Municipal Council requesting sanction to amend the schedule of taxes in the matter of exempting shops in Bakshi asappa's Chatram from Mohatarfa tax

I have the honor to be
Sir
Your most obedient servant

Deputy Commissioner
Mysore District

From The Deputy Commissioner
Bijapur District

To The Secretary
to the Govt of Bijapur
New Delhi

Dated
Despatched 11 & 15
Received
General No 1562
No
Enclosure No. Three

Requesting him to amend
the Schedule of taxes in the
matter of excepting Shops
in Dakshe Narasappa's
Chattram from Mohatarfa
Tax.

Encl to Lett 82-15-1

No 33

THE CITY MUNICIPAL OFFICE, MYSORE,
Dated 6th August *191* 5.

From

T.G.Lakshmana Rao, Esquire., L.C.E ,
President, City Municipal Council,
Mysore

To

V.R.Thyagaraja Iyer, Esquire , M.A ,
Secretary to the Govt of Mysore
~~xxxxxxx~~ *Revenue Department*
Through the Deputy Commissioner, Mysore District.

SIR,

I have the honour to report that in the course of revision of taxes of Devaraj Mohalla in the Mysore City, the shops in Bakshi Narasappa's Chatram, which are rented to Cloth and other merchants, were assessed to mohatarfa tax as no - exemption is sanctioned in respect of them in the schedule of taxes, wherein seven shops of Kanaka Jetty in the Fort mohalla are alone mentioned.

2. During the hearing of appeal Mr A Krishnaswami Rao put in his objection that the shops are exempted from taxation as per sannad granted by the late His Highness the Maharaja - Krishnaraja Wodeyar Bahadur III.

3 A copy of the sannad is enclosed as also a copy of the letter addressed to Major Clarke, Division Superintendent, Ashtagram Division by Mr Bakshi Narasappa

4. As it was doubtful if the sannad above referred -to intended to exempt from payment of taxes persons who had - rented the shops from Mr. Bakshinarasappa's heirs or whether

1915

From

The President, City Muni
Council, Mysore

To

The Secy to Govt of Mysore,
~~Genl~~ Rev Depts

Thro The Deputy Commissioner

Dated
Despatched } 6-8 August 1915
Received

General No 33
No

Enclosure No Three

Requesting to obtain orders
to amend schedule of taxes in
the matter of exempting shops in
Balehonnarahosahalli Shimoga
from assessment for tax

9-8-915
L-7

GEPM—9-9-1914—500

whether direct taxes on the shop buildings such as the - Municipality can levy when the Mohatarfa tax is abolished and profession tax substituted therefor , was alone meant to be - conceded to the sannad holder only, the matter was placed before the Municipal Council and they have, on the recommendation of the Managing committee, resolved to exempt the shops from taxation A copy of resolution No. III dated 24th July 1915 is herewith submitted for your information

5 I now request you to be so good as to place the matter before Government and obtain their kind orders for amending the schedule of taxes.

I have the honour to be,

Sir,

Your most obedient servant,

Lakshmana Rao

President.

M R V

Enc to Mul 8715-1 (8)

Mysore Commissioner's Office.

No. 9.

To.

His Highness Maharaja Krishnaraj Wadayar Bahadur
Rajah of Mysore

Your Highness,

I have had the honor of receiving your Highness letter of the 7th ultimo No. 6 enclosing an original urzee to your Highness from Khazana Bukshee Narasappah soliciting an endowment for the Devastan and Dhurmsalay chattrams erected by him in the Town of Mysore.

The Bukshee's application contains three requests namely -

1st. That the same amount as is now expended for religious purposes and illuminations in the said Devastan may in future be granted by the circar.-

2nd That land the extent of which is not defined may be granted for the support of the Chattrum

3rd. That the shops in the premises of the - chattram may be exempted from taxation.

~~2nd~~ Although the reduced state of the Moosroy funds in conequence of the enormously enhanced price of every article of expenditure for several years past, can ill afford a further drain upon them; and not-withstanding that the Bukshee has not fully conformed to the revised rules for regulating the endowments to chattrams dated the 22nd July 1846; yet out of consideration for your Highness ~~wishes~~ feelings of interest, I have signified to the Superintendent of Astagram my request that Narasappa's application may be complied with, as a special case

this matter and dare desire to your Highness' wishes

case, although it cannot fail to take away from the merit to which he would otherwise lay claim on religious and charitable grounds.

I have the honour to be,

Your Highness'

Most obedient and humble servant,

(Sd/-) M. C u b b o n.

Lt. General and Commissioner.

Nandidrug
7th February 1861

" A true copy "

" C o p y "

President

M.R V.

Rec to Mut 8-7-15—1

[illegible]

[illegible]

[illegible]

5 3079

S +

G R S 26]

SUBJECT Exemption of shops attached to Bhakshi Narayanappa's Chatram at Mysore from the Municipal shops tax

Diary No of letter replied to 603

Section Municipal
File No 87-15
Serial No 2

General and Revenue Secretariat
(Municipal)
Bangalore, the 24.9.1915

No 2901
Mnl 87-15-227-1015

Date of issue 7.10.15

To The President, Mysore City Municipal Council.

Signed by Sd/- V Ramanathan

Sir,

With reference to your letter no 33 dated the 6th August 1915 requesting sanction to the Municipal Council's proposal to exempt the shops attached to Bhakshee Narayanappa's Chatram at Mysore from Municipal Shop tax, I am directed to reque...

you to be so good as to state
whether a regularly Consti-
tuted Druid exists in the shops
referred to in the Chairman
and debars the obligation
of the Board for other than
Chairman purposes up as to
admit of their being examined
from shop to shop

I have &c

Hm
29/9 for Regr Secty

List of enclosures

Copied by

Examined by

GPB–20 000—14 2 14

D 2/16
Jud 87-15-3
No 187

The City Municipal Office, Mysore,
Dated 22nd January *191* 6.

From T.G.Lukshmana Rao, Esquire., L.C.E.,
President, City Municipal Council,
Mysore

To V.T.Thyagaraja Iyer, Esquire., M A.,
Secretary to the Govt of Mysore,
Revenue Department
Bangalore.

Sir,

With reference to your letter No 2901/Ml.87-15-2, dated the 7th October last, enquiring whether a regularly constituted trust vests-in the shops attached to Bakshi Narasappa's Chatram and debars the utilization of the rent for other than Chattram purposes, I have the honour to report that, as per Government No. 33-5/Muz. 323-08-4, dated the 4th July 1913, copy of which is herewith enclosed for ready reference, the management of the Temple and Chatram together with their endowments were restored to Mr. Krishnaswamy Rao, the adopted son of the late Bakshi Narasappa, who is required to maintain accounts of all receipts and expenditure in accordance with the instructions contained in the Government Order referred to above.

I have the honour to be,
Sir,
Your most obedient servant,
Lukshmana Rao
President

M.R.V.

1916

From

The President City Muni
Council, Mysore

To

The Secy to Govt of Mysore,
Rev Dept

Dated 22nd
Despatched 24th } January 1916

Received

General No 187
No.

Enclosure No one

Reporting that as per G.O. No 33 & Memo 323-08 dated 4/7/13, the management of the Bakshi Narasappa temple and chattram in the city together with their endowments were restored to Mr. Krishnaswami Rao adopted son of late Bakshi Narasappa and he is required to maintain accounts

(16 20

Encl to Ltr 8715-3.

PROCEEDINGS OF THE GOVERNMENT OF HIS

HIGHNESS THE MAHARAJA

of

: M Y S O RE. :

15

Read:-

Government Proceedings No. 2523-4/Muz. F.100-93 dated the 23rd February 1904 directing the assumption by Government provisionally of the management of the late Mr. Bakshi Narasappa's charities at Mysore and their endowments and the appointment of a Main Dharmadarsi to supervise the affairs thereof.

Government Proceedings No. 2557-8 dated the 4th April 1911 directing that before considering the question of restoring to Mr. N.Krishna Swami Rao the adopted son of Mr. Bakshi Narasappa the management of the charities at Mysore as recommended by the Deputy Commissioner, the urgent repairs required for the chattram and shops should be carried out and the arrears of rent due from the shopkeepers and the cultivators of Kachamahalli lands should be collected.

Correspondence ending with the following letter No. 443 dated the 2nd April 1913 from the Deputy Commissioner, Mysore District, on the subject.

With reference to Government Proceedings No. 2557-8/Muz. 323 -08, dated the 5th April 1911 in the matter of collecting the arrears of rent due by the shop keepers and the cultivators of Kachamahalli lands etc , prior to the restoration of the charities to Mr. Krishnaswami Rao, I have the honour to state that a copy of Government Order No. 2523-4/100-93 dated the 23rd February 1904 in the matter of taking over under Government Management the Inam lands in Yedatore Taluk and the shops in the Mysore City for the maintenance of the temple and chatram built by the late

late Bakshi Narasappa was sent to the Sub-Division Officer, for needful action. No order however seems to have been issued by the Sub-Division office to the Amildar of Yedatore in the matter of taking over the Kachanahalli Kaval lands under Government Management and even the Subsequent references from this office in the matter of collecting all the arrears Memo No. 1362 dated 19th May 1905. Yadi No. 179 dated 24th August Memo No. 405 dated 6th April 1911 due from the lands in Yedatore do not seem to have been noticed up till now in the Division Office nor were any orders issued to the Amildar of Yedatore to collect the said arrears, viz. nearly Rs 6,000/- and this office was quite unaware of this state of things till Mr. N. Krishnaswami Rao, adopted son of Mr. Bakshi Narasappa presented a petition on 11th December 1912 stating that arrears of Kachanahalli Kaval lands have not been collected for the last 10 years or more, that he will have to Government liable for any loss he may incur by not collecting the arrears, but that he would absolve Government liability for any loss should the collection be entrust him, as he hopes to collect all arrears by his person thus collected in building a dispensary as this is not required to maintain the charities. In those circumstances, I beg to suggest that fities and endowment lands, shops, etc., taken over rument under its management with a view to restore Krishna Swami Rao on his attaining majority restored to him as already recommended in my 398 dated 21st January 1911. As Mr. Krishna himself proposes in his letter (herein enclosed) Government from all liability from loss caused lect in the collection of arrears, I think its

its acceptance is very desirable in view of the fact that it may not be worth while for Government to undertake the liability that may accrue and the risk of loss that may be caused to Government by undertaking the collection work by Government agency of the arrears of such a long period just on the eve of restoring the charities to Mr. Krishna Swami Rao.

File No 87-15
Serial No 4

'rs Highness

The favor of immediate orders is solicited as the collection season has begun and as the estate has to be handed over before the season closes. The explanation of the Sub-Division Officer will be called for , for this gross negligence and due notice taken of the conduct of the officials at fault.

ORDER THERE NO. 33-5/Muz. 323 -08-4, dated Bangalore 4th July 1913.

The Chathram and the shops have been repaired at a cost of Rs. 405/- and the rents due from the shopkeepers have been to a large extent collected . The revenues due from the Kachnahalli lands have however been allowed to fall into arrears owing to a serious omission on the part of the Sub-Divisional Officer to take action in the matter

2. Mr Krishnaswami Rao,however,represents that with his personal influence, there is every probability of his collecting the revenue in arrears and prays that the work may be left to him On a careful consideration of all the circumstances of the case, the Government are pleased to direct that the management of the temple and chathram together with their endowments be restored to Mr Krishnaswami Rao as early as practicable, subject however to the condition that if at the end of two years, the Government are of opinion that the charities are not efficiently managed by Mr. Krishna

over

Swami Rao, the present arrangement may be terminated at the pleasure of Government who will be at liberty to make such other arrangement for the management of the charities as it may appear to them most suitable.

File No 87-15
Serial No 4

3. Mr Krishnaswami Rao further requests permission to utilise the arrears of revenue collected from the Kachnahalli Village towards building a Dispensary in Nazarbad,, Mysore As the object is a laudable one and as the annual income from endowments is reported to be amply sufficient for the needs of the charities, Government are pleased to accord permission to the utilization of the arrears in question in the way suggested. A plan and estimate of the work proposed to be executed should however be submitted to Government and their formal sanction obtained for the execution of the work and the agency through which it should be so executed.

vs Highness

4. The Deputy Commissioner is requested, to obtain from Mr. Krishnaswami Rao an undertaking to keep regular accounts of income and expenditure relating to these institutions and submit through the Deputy Commissioner a yearly report on their management for the information of Government.

Sd/- G. Aravamudiengar,
For Secretary to Government General & Revenue Departments.

over

"Copy"

Dutt Shamanna Rao
President.

22nd January 1916.
Mysore.

RMR

MRV.

Exemption of shops of Bhakshi Narasappa's Chalteam from Municipal taxation

GRS 28]

File No 87-15
Serial No 4

Diary No of letter replied to 2760

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Municipal)

Bangalore, the 9 2. 1916

READ— Letter No 33 dated the 6th August 1915 from the President, Mysore City Municipal Council, requesting, in the circumstances explained by him,

ORDER THEREON—~~No~~

sanction to exempting the shops attached to Bhakshi Narasappa's Chalteam at Mysore ~~from~~ amending from shop tax and to the Schedule

over

Date of issue 23 2 16

Signed by Mr A V Ramanathan

SUBJECT

GPB—50 000 1 12-17

2/

taxes of the Municipality ~~levied~~ ~~amended~~ accordingly, as proposed by the Mumb. Council

2) Also letter No. 187 Dt 22nd Jan.y 16 ~~addressed~~ from the same office

Order No. 6193 mb 87-15-4 dt 23 2/16.

Sanctioned

2) 12 Copies of the Rules relating to taxation as now amended may be sent to this office

Asst
11/2 for Rev. Secy
Bde

To,
The President, Mysore City
Mumb. Council.

MYSORE CITY MUNICIPALITY

Notice dated 27th March 1916

The Government of Mysore having in their Order No 6193—Ml 87 15 4 of the 23rd February 1916, sanctioned the exemption of shops attached to Bakshi Narasappa s Chattram at Mysore from shop tax, the following amendment to the Schedule of taxes notified in the ***Mysore Gazette***, dated the 15th February 1912, is published for general information —

SCHEDULE OF TAXES

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
IX	Mohatarfa, shop and oil-mill tax, etc	Shops and mills	*Shop tax* Descriptions of shops — Class: 1st 2nd 3rd 4th 5th Mandi 50 40 30 20 Piece-goods shops 20 15 12 8 Other shops 15 12 9 6 4 Special rates (temporary) as regards the 5th class other shops referred to above— Rs a p 1 0 0 2 0 0 3 0 0 4 0 0 5 0 0 *Oil-mills* Description — Class: 1st 2nd 3rd 4th Stone mill 30 20 15 10 Wooden mill 20 15 10 5	Seven shops of Kanaka Jetty in the Fort at Mysore Shops attached to Bakshi Narasappa s Chattram at Mysore	In two equal instalments in advance in July and January every year

T G LAKSHMANA RAO,
President